

**Amendments to the Specification:**

Please replace the paragraph at page 1, line 29 - page 2, line 8, with the following amended paragraph:

FIG. 1 is a cross-sectional view illustrating a conventional SOI device having a trench isolation layer and a method for manufacturing the same. Referring to FIG. 1, a substrate 30 comprised of a base layer 10, a buried oxide layer 15, and a semiconductor layer 20 is provided. A trench A is formed to define an active region on the semiconductor layer 20 and exposes the buried oxide layer 15. Next, a thermal oxide layer 32 and a nitride liner 36 are sequentially deposited along the surface of the trench A, and a dielectric layer 37 is formed to completely fill the trench A. Then, an isolation layer 41, which includes the thermal oxide layer 32, the nitride liner 36, and the dielectric layer 37, is completed. As shown in FIG. 1, since the bottom of the isolation layer ~~[[40]]~~41 contacts the buried oxide layer 15, the isolation layer ~~[[40]]~~41 is referred to as a deep isolation layer.